

FILED 1 SEP 15 2015 USDC-OR
UNITED STATES DISTRICT COURT

DISTRICT OF OREGON

PORLAND DIVISION

UNITED STATES OF AMERICA

3:15CR-324--BR

v.

INFORMATION

TIAIRRE TRAVONNE CHANEY,

18 U.S.C. § 1341

Defendant.

THE UNITED STATES ATTORNEY ALLEGES:

GENERAL ALLEGATIONS

At all times relevant to this Information:

1. Defendant TIAIRRE TRAVONNE CHANEY (“CHANAY”) resided in Portland, Oregon.
2. CHANEY prepared tax returns in her own name and the names of third parties and electronically filed them with the Internal Revenue Service (IRS) via the Internet, from her homes on Southeast Stark Street and Southeast 162nd Avenue in Portland.
3. The IRS is an agency of the United States Department of the Treasury and is responsible for enforcing and administering the tax laws of the United States, collecting taxes owed to the United States, and issuing refunds for excessive tax payments.
4. The IRS Form 1040A Individual Income Tax Return is a preprinted form used by individual taxpayers to report income, tax withholdings or payments, and any tax due to or refunds due from the IRS. Form 1040A may be filed with: Schedule EIC, on which taxpayers substantiate their eligibility for refundable tax credits for dependents in their care by identifying

those dependents and describing their status; Schedule M, on which taxpayers claim eligibility for the “Making Work Pay” refundable tax credit; and Form 8812, on which taxpayers claim eligibility for the “Additional Child Tax Credit.” When a taxpayer’s total tax liability for the year, based on his or her income minus deductible expenses (if any), is less than the sum of the taxpayer’s refundable tax credits and taxes previously withheld or otherwise paid for that year, the taxpayer is entitled to a refund, that is, a payment from the IRS.

5. During the times relevant to this Information, the IRS routinely issued refunds to taxpayers before verifying the accuracy of the income, expenses, dependents, withholdings and credits claimed on their tax returns or the actual identities of persons filing the returns.

COUNT 1
(Wire Fraud)
(18 U.S.C. § 1343)

1. The General Allegations in paragraphs 1 through 5 of this Information are re-alleged and incorporated herein.

2. Beginning not later than January 2011 and continuing through April 2011, defendant **CHANAY** devised and intended to devise a material scheme to defraud the IRS and other victims, and to obtain money and property by means of materially false and fraudulent pretenses, representations and promises.

SCHEME TO DEFRAUD

3. By January 6, 2011, defendant **CHANAY** discovered that she could cause the IRS to issue an unwarranted tax refund to a purported taxpayer by filing a false IRS Form 1040A claiming fictitious dependents and overstating the purported taxpayer’s eligibility for refundable tax credits.

4. Defendant **CHANAY** fraudulently increased unwarranted refunds by inflating the number of dependents claimed by purported taxpayers, recording the names, birthdates, and Social Security numbers of actual persons unrelated to such taxpayers on their IRS Forms 1040A, Schedules EIC, and Forms 8812.

5. Defendant **CHANAY** fraudulently overstated or misrepresented purported taxpayers' earned income by recording fictitious wages, in amounts between \$8,900 and \$12,700, on line 7 of the taxpayers' IRS Forms 1040A. Such levels of earned income maximized the purported taxpayers' eligibility for refundable tax credits.

6. Defendant **CHANAY** directed the IRS to pay unwarranted refunds generated in this manner by mailing U.S. Treasury checks or pre-paid "stored value" credit cards to addresses that **CHANAY** directly controlled or to which she otherwise had access. **CHANAY** would give only a part of the fraudulently claimed refunds to the purported taxpayers named on the false returns.

7. From January 6, 2011, through approximately May 3, 2011, defendant **CHANAY** electronically filed thirty-five fraudulent returns with the IRS, claiming for herself and others unwarranted tax refunds totaling \$155,670.

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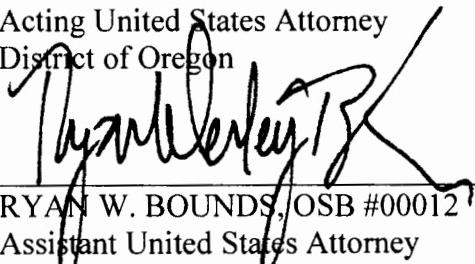
8. On or about February 22, 2011, in the District of Oregon, defendant **TIAIRRE TRAVONNE CHANEY**, for the purposes of executing the scheme described above, caused to be transmitted by means of wire communication in interstate commerce, to wit, from **CHANEY's** residence in Portland, Oregon, to the IRS Service Center in Fresno, California, an electronic IRS Form 1040A for the year 2010 in the name of "T_H_", claiming a fraudulent refund of \$6,878.

All in violation of Section 1343 of Title 18, United States Code.

Dated this 1st day of September 2015.

Respectfully submitted,

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District of Oregon


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